



AN BILLE AIRGEADAIS, 1952.
FINANCE BILL, 1952.

Mar a leasaíodh i gCoiste.

As amended in Committee.

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AN BILLE AIRGEADAIS, 1952.
FINANCE BILL, 1952.

BILL

entitled

5 AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES OF
CUSTOMS AND INLAND REVENUE (INCLUDING
EXCISE), TO AMEND THE LAW RELATING TO
CUSTOMS AND INLAND REVENUE (INCLUDING
10 EXCISE) AND TO MAKE FURTHER PROVISIONS IN
CONNECTION WITH FINANCE.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS :—

PART I.

INCOME TAX.

15 1.—(1) Income tax shall be charged for the year beginning on the
6th day of April, 1952, at the rate of seven shillings and six pence
in the pound. Income tax and
sur-tax for the
year 1952-53.

20 (2) Sur-tax for the year beginning on the 6th day of April, 1952,
shall be charged in respect of the income of any individual the
total of which from all sources exceeds one thousand five hundred
pounds and shall be so charged at the same rates as those at which
it is charged for the year beginning on the 6th day of April, 1951.

25 (3) The several statutory and other provisions which were in
force on the 5th day of April, 1952, in relation to income tax and
sur-tax shall, subject to the provisions of this Act, have effect in
relation to the income tax and sur-tax to be charged as aforesaid
for the year beginning on the 6th day of April, 1952.

2.—(1) The following provision shall be substituted for section
16 of the Finance Act, 1920, as amended by section 4 of the Finance
Act, 1939 (No. 18 of 1939), that is to say :— Alteration of
earned income
allowance and of
allowance from
total income
(person aged
sixty-five or
upwards).

30 “An individual who makes, in the manner prescribed by the
Income Tax Acts, a claim in that behalf and makes a return
in the prescribed form of his total income shall, for the pur-
poses of ascertaining the amount of his assessable income for
the purpose of income tax, be allowed a deduction from the
amount of his earned income as estimated in accordance with
35 the provisions of the Income Tax Acts of a sum equal to—

(a) one-fourth of so much of that income as does not exceed
eight hundred pounds; and

(b) one-fifth of so much of that income as exceeds eight hundred pounds;

but not exceeding, in the case of any individual, the sum of four hundred pounds."

(2) Section 4 of the Finance Act, 1951 (No. 15 of 1951), shall 5
be construed and have effect as if—

(a) "one-fourth" were substituted for "one-fifth" in para-
graph (a) of subsection (1), and

(b) "six hundred pounds" were substituted for "five hundred
pounds" wherever the latter words occur in paragraphs 10
(a) and (b) of subsection (1), and

(c) a reference to *subsection (1)* of this section were substi-
tuted in subsection (2) for the reference to section 4
of the Finance Act, 1939.

Deduction in
respect of
dependent
relative—
increase of
income limit of
relative.

3.—Subsection (1) of section 22 of the Finance Act, 1920, as 15
amended by section 5 of the Finance Act, 1944 (No. 18 of 1944),
and section 7 of the Finance Act, 1949 (No. 13 of 1949), is hereby
further amended by the substitution of "whose total income from
all sources does not exceed eighty pounds a year" for "whose total
income from all sources does not exceed fifty pounds a year". 20

Alteration of
reduced rate
relief and
consequential
amendment of
section 32 of
Income Tax Act,
1918.

4.—(1) The following provision shall be substituted for section
23 of the Finance Act, 1920, as amended by subsection (4) of
section 3 of the Finance Act, 1932 (No. 20 of 1932), that is to say:—

"An individual who makes, in the manner prescribed by
the Income Tax Acts, a claim in that behalf and makes a return 25
in the prescribed form of his total income shall be entitled to be
charged at two-fifths of the standard rate of tax on the first
one hundred pounds of his taxable income and at four-fifths
of the standard rate of tax on the next one hundred pounds of
that income." 30

(2) References in any enactment to the said section 23 of the
Finance Act, 1920, as amended by the said subsection (4) of section
3 of the Finance Act, 1932, shall be construed and have effect
subject and with due regard to the substitution effected by *sub-*
section (1) of this section and, in particular, references in any 35
enactment to half the standard rate of tax in relation to the first
one hundred pounds of taxable income shall, as respects the first
one hundred pounds of taxable income, be construed as references
to two-fifths of the standard rate of tax and shall, as respects the
next one hundred pounds of taxable income, be construed as refer- 40
ences to four-fifths of the standard rate of tax.

(3) The following words shall be substituted for the words "half
the standard rate of tax" in paragraph (i) of subsection (1) of
section 32 of the Income Tax Act, 1918, as amended by section 26
of the Finance Act, 1920, and in subparagraph (i) of paragraph 45
(e) of subsection (3) of the said section 32 as so amended, that is
to say:

"the lesser of the two following rates:

(A) half the standard rate of tax,

(B) the rate obtained by dividing the tax payable by the per- 50
son referred to in subsection (1) of this section, before
deduction of any relief under this section or of any
double taxation relief under any agreement between the
Government and the Government of any other State,
but after reduction in respect of any tax which he is 55
entitled to charge against any other person, by the
amount of his taxable income, which for this purpose
shall be deemed to be reduced by the amount of any
income the income tax upon which he is entitled to
charge as aforesaid", 60

and references in any enactment to section 32 of the Income Tax
Act, 1918, shall be construed and have effect accordingly.

5.—Section 2 of the Finance Act, 1941 (No. 14 of 1941), shall, notwithstanding subsection (2) thereof, not apply to the year beginning on the 6th day of April, 1952, or to any subsequent year.

Cesser of section 2 of Finance Act, 1941.

PART II.

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CUSTOMS AND EXCISE.

6.—(1) The duty of customs imposed by section 1 of the Finance (Customs Duties) (No. 4) Act, 1931 (No. 43 of 1931), as amended by subsequent enactments, shall, in respect of mineral hydrocarbon light oil chargeable with that duty, be charged, levied and paid—

Mineral hydrocarbon light oil.

- 10 (a) during the period beginning on the 3rd day of April, 1952, and ending on the 16th day of April, 1952, at the rate of one shilling and eight pence the gallon in lieu of the rate now chargeable by virtue of subsection (1) of section 7 of the Finance Act, 1951 (No. 15 of 1951), and
- 15 (b) as on and from the 17th day of April, 1952, at the rate of one shilling and nine and one half pence the gallon in lieu of the rate specified in *paragraph (a)* of this subsection.

(2) The duty of excise imposed by section 1 of the Finance (Miscellaneous Provisions) Act, 1935 (No. 7 of 1935), as amended by subsequent enactments, shall—

- 25 (a) in respect of mineral hydrocarbon light oil chargeable with that duty which is sent out, on or for sale or otherwise, from the premises of the manufacturer thereof during the period beginning on the 3rd day of April, 1952, and ending on the 16th day of April, 1952, or is used by such manufacturer during that period for any purpose other than the manufacture or production of mineral hydrocarbon oil, be charged, levied and paid at the rate of
- 30 one shilling and six pence the gallon in lieu of the rate now chargeable by virtue of subsection (2) of section 7 of the Finance Act, 1951, and
- 35 (b) in respect of mineral hydrocarbon light oil chargeable with that duty which is sent out, on or for sale or otherwise, from the premises of the manufacturer thereof on or after the 17th day of April, 1952, or is used by such manufacturer on or after that date for any purpose other than the manufacture or production of mineral hydrocarbon oil be charged, levied and paid at the rate
- 40 of one shilling and seven and one half pence the gallon in lieu of the rate specified in *paragraph (a)* of this subsection.

7.—(1) The duty of customs imposed by section 21 of the Finance Act, 1935 (No. 28 of 1935), shall, in respect of hydrocarbon oil, chargeable with that duty, be charged, levied and paid, as on and from the 3rd day of April, 1952, at the rate of one shilling and eight pence the gallon in lieu of the rate now chargeable by virtue of subsection (1) of section 8 of the Finance Act, 1951 (No. 15 of 1951).

Hydrocarbon oil.

- 50 (2) The rebate allowable under subsection (2) of section 21 of the Finance Act, 1935, shall, in respect of hydrocarbon oil on which such rebate is allowable, be allowed, as on and from the 3rd day of April, 1952, at the rate of one shilling and eight pence the gallon in lieu of the rate now allowable by virtue of subsection (2)
- 55 of section 8 of the Finance Act, 1951.

(3) The duty of excise imposed by section 21 of the Finance Act, 1935, shall, in respect of hydrocarbon oil chargeable with that duty, which is sent out, on or for sale or otherwise, from the premises of the manufacturer thereof on or after the 3rd day of April, 1952, or is used by such manufacturer on or after that date for any 5 purpose other than the manufacture or production of hydrocarbon oil, be charged, levied and paid at the rate of one shilling and six pence the gallon in lieu of the rate now chargeable by virtue of subsection (3) of section 8 of the Finance Act, 1951.

(4) The rebate allowable under subsection (4) of section 21 of 10 the Finance Act, 1935, shall, in respect of hydrocarbon oil on which such rebate is allowable and on which the excise duty mentioned in subsection (3) of this section was paid at the rate of one shilling and six pence the gallon, be allowed at the rate of one shilling and six pence the gallon in lieu of the rate now allow- 15 able by virtue of subsection (4) of section 8 of the Finance Act, 1951.

Spirits.

8.—(1) The Finance Act, 1920, as amended by section 6 of the Finance (No. 2) Act, 1947 (No. 33 of 1947), shall, as on and from the 3rd day of April, 1952, be amended by the substitution in 20 Part I of the First Schedule to the said Finance Act, 1920, of the matter set out in the First Schedule to this Act for the matter inserted therein by the said section 6, and subsection (1) of section 3 of the said Finance Act, 1920, shall have effect accordingly.

(2) The duty of excise imposed by subsection (2) of section 3 25 of the Finance Act, 1920, shall, as on and from the 3rd day of April, 1952, be charged, levied and paid at the rate of eight pounds, sixteen shillings the gallon (computed at proof) in lieu of the rate chargeable by virtue of subsection (2) of section 6 of the Finance (No. 2) Act, 1947 (No. 33 of 1947). 30

(3) Nothing in this section shall operate to relieve from or to prejudice or affect the additional customs duties or the additional excise duty in respect of immature spirits imposed by section 9 of the Finance Act, 1926 (No. 35 of 1926).

Beer—custom duties.

9.—(1) In lieu of the duties of customs imposed by subsection 35 (1) of section 9 of the Finance (No. 2) Act, 1947 (No. 33 of 1947), as amended by section 6 of the Finance Act, 1948 (No. 12 of 1948), there shall, as on and from the 3rd day of April, 1952, be charged, levied and paid on all mum, spruce or black beer, Berlin white beer and other preparations (whether fermented or not fer- 40 mented) of a similar character imported into the State, a duty of customs at the following rates, that is to say:

(a) for every thirty-six gallons of beer of which the worts are, or were before fermentation, of a specific gravity not exceeding one thousand two hundred and fifteen degrees, 45 thirty-eight pounds, fourteen shillings;

(b) for every thirty-six gallons of beer of which the worts are, or were before fermentation, of a specific gravity exceeding one thousand two hundred and fifteen degrees, 50 forty-five pounds, eight shillings.

(2) In lieu of the duty of customs imposed by subsection (2) of section 9 of the Finance (No. 2) Act, 1947, as amended by section 6 of the Finance Act, 1948, there shall, as on and from the 3rd day of April, 1952, be charged, levied and paid on all beer of any description (other than beer chargeable with the duty imposed by 55 the foregoing subsection of this section) imported into the State, a duty of customs at the rate of nine pounds, thirteen shillings and six pence for every thirty-six gallons of beer of which the worts were before fermentation of a specific gravity of one thousand and fifty-five degrees. 60

(3) There shall be allowed and paid on exportation or on shipment for use as stores of imported beer on which it is shown, to the satisfaction of the Revenue Commissioners, that the duty imposed by either of the foregoing subsections of this section has been
5 paid, a drawback, calculated according to the original specific gravity of such beer, at the rate of nine pounds, thirteen shillings and three pence on every thirty-six gallons of beer of which the original specific gravity was one thousand and fifty-five degrees.

(4) Where, in the case of beer which is chargeable with the duty
10 imposed by *subsection (2)* of this section or in the case of beer on which drawback under *subsection (3)* of this section is payable, the specific gravity of such beer is different from the specific gravity mentioned in the said *subsection (2)* or in the said *subsection (3)* (whichever is relevant), the said duty or the said drawback (as the
15 case may be) shall be varied proportionately.

(5) Section 24 of the Finance Act, 1933 (No. 15 of 1933), shall not apply or have effect in relation to either of the duties of customs imposed by this section.

10. — (1) In lieu of the duty of excise imposed by section 10 of
20 the Finance (No. 2) Act, 1947 (No. 33 of 1947), as amended by section 7 of the Finance Act, 1948 (No. 12 of 1948), there shall be charged, levied and paid on all beer brewed within the State on or after the 3rd day of April, 1952, a duty of excise at the rate of nine pounds, thirteen shillings for every thirty-six gallons of worts
25 of a specific gravity of one thousand and fifty-five degrees.

Beer—excise duties.

(2) There shall be allowed and paid on exportation as merchandise or for use as ship's stores of beer on which it is shown, to the satisfaction of the Revenue Commissioners, that the duty of excise imposed by this section has been paid, a drawback, calculated according to the original specific gravity of such beer, at the
30 rate of nine pounds, thirteen shillings and three pence for every thirty-six gallons of which the original specific gravity was one thousand and fifty-five degrees.

(3) In the case of beer of which the specific gravity is different
35 from the specific gravity mentioned in the relevant subsection of this section, the duty chargeable or the drawback payable (as the case may be) in pursuance of this section shall be varied proportionately.

11. — Section 41 of the Finance Act, 1932 (No. 20 of 1932), as
40 amended by section 15 of the Finance Act, 1940 (No. 14 of 1940), shall have effect in relation to beer brewed in the year beginning on the 1st day of July, 1951, and in relation to beer brewed in any year beginning on any subsequent 1st day of July as if the reference now contained in that section, as so amended, to a rate of ten
45 shillings per standard barrel were a reference to a rate of one pound ten shillings per standard barrel.

Increase of rebate on beer brewed from home malted cereals.

12. — (1) The duty of customs on tobacco imposed by section 20
of the Finance Act, 1932 (No. 20 of 1932), shall, as on and from the 3rd day of April, 1952, be charged, levied and paid at the
50 several rates specified in Part I of the Second Schedule to this Act in lieu of the several rates at which the said duty is now chargeable by virtue of section 8 of the Finance Act, 1948 (No. 12 of 1948).

Tobacco.

(2) The duty of excise on tobacco imposed by section 19 of the
55 Finance Act, 1934 (No. 31 of 1934), shall, as on and from the 3rd day of April, 1952, be charged, levied and paid at the several rates specified in Part II of the Second Schedule to this Act in lieu of the several rates at which the said duty is now chargeable by virtue of section 16 of the Finance Act, 1949 (No. 13 of 1949).

(3) Subsections (3) and (4) of the said section 19 of the Finance Act, 1934, and subsection (5) thereof subject to *subsection (4)* of this section, shall apply to tobacco which is chargeable with the duty of excise imposed by subsection (1) of the said section 19 at a rate specified in Part II of the Second Schedule to this Act, and for the purpose of such application references in the said subsections (3), (4) and (5) of the said section 19 to Part I of the Sixth Schedule to the said Finance Act, 1934, shall be construed and have effect as references to Part II of the Second Schedule to this Act.

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(4) The rebate on unmanufactured tobacco mentioned in subsection (3) of section 20 of the Finance Act, 1932, as amended by section 18 of the Finance Act, 1934, and in subsection (5) of section 19 of the Finance Act, 1934, shall, on and from the 3rd day of April, 1952, be at the rate of five pence per pound.

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(5) The rebate on hard pressed tobacco mentioned in subsection (2) of section 17 of the Finance Act, 1940 (No. 14 of 1940), shall, in respect of any such tobacco sold and sent out for use within the State by any licensed manufacturer on or after the 3rd day of April, 1952, be at the rate of nine shillings and eight pence per pound.

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(6) As respects unmanufactured tobacco which, apart from this subsection, would be entitled by virtue of section 5 of the Finance Act, 1950 (No. 18 of 1950), to the preferential rates of customs duties specified in the Second Schedule to the Finance Act, 1949, the duty of customs chargeable thereon on delivery from bonded warehouse shall, as on and from the 3rd day of April, 1952, be charged, levied and paid at the rates for unmanufactured tobacco specified in Part I of the Second Schedule to this Act, subject to each of those rates being reduced by the amount by which the corresponding rate specified in the said Second Schedule to the Finance Act, 1949, is less than the corresponding rate specified in Part I of the Second Schedule to the Finance Act, 1948.

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Tobacco (excise
duty on certain
stocks).

13.—(1) Subject to the provisions of *subsection (2)* of this section, there shall be charged, levied and paid on all stocks of tobacco of every description which at five o'clock in the afternoon of the 2nd day of April, 1952, are in the ownership or possession of a licensed manufacturer of tobacco and in any place in the State other than a bonded warehouse, a duty of excise, payable by the manufacturer, at the following rate, that is to say :

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- (a) so far as the stocks consist of unmanufactured tobacco, eleven shillings for every pound weight of the stocks, and
- (b) so far as the stocks consist of tobacco (including snuff) other than unmanufactured tobacco, eleven shillings for every pound weight of unmanufactured tobacco from which, in the opinion of the Revenue Commissioners, the stocks were derived.

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(2) The duty imposed by *subsection (1)* of this section shall not be chargeable on any manufactured tobacco (including cigarettes, cigars and snuff, other than offal snuff) as to which it is shown to the satisfaction of the Revenue Commissioners that it was at five o'clock in the afternoon of the 2nd day of April, 1952, fully prepared for sale by retail and that either—

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- (i) it was not the product of any operation carried out by any manufacturer in whose ownership or possession it was at that time; or
- (ii) it was at that time held as retail stock in premises used for selling tobacco by retail; or

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(iii) it was at that time in transit from seller to buyer under a contract of sale:

5 Provided that no tobacco shall be deemed for the purposes of this subsection to have been fully prepared for sale by retail if, according to the ordinary course of business of the person in whose ownership or possession it was or to whom it was in transit, it had still to be subjected to some further process (other than packing) before being sold by him.

10 (3) Every licensed manufacturer of tobacco shall, not later than the 9th day of April, 1952, make a return to the Revenue Commissioners in a form approved by them giving such information as they may thereby require and, in particular, showing the quantities by weight of tobacco of every description in his ownership or possession at five o'clock in the afternoon of the 2nd day of April, 15 1952, in any place in the State other than a bonded warehouse.

(4) Every licensed manufacturer of tobacco shall—

20 (a) produce, if so required, to any officer of Customs and Excise the trade books and all accounts and documents belonging to or in the possession of such manufacturer which are necessary for verifying the return made in pursuance of *subsection (3)* of this section, and

25 (b) render all reasonable assistance to such officer in the taking of an account of the tobacco which was in the ownership or possession of such manufacturer at five o'clock in the afternoon of the 2nd day of April, 1952.

30 (5) Every licensed manufacturer of tobacco shall, immediately upon making the return required by *subsection (3)* of this section or on the 9th day of April, 1952, whichever is the earlier, pay to the Revenue Commissioners the full amount of the duty mentioned in this section on any tobacco which was in his ownership or possession at five o'clock in the afternoon of the 2nd day of April, 1952, and was chargeable with the said duty, and the Revenue Commissioners may, if they think fit, defer the payment of the duty to a date not later than the 1st day of January, 1953, upon the manufacturer 35 giving security by bond or otherwise to their satisfaction that such duty will be paid.

40 (6) Every manufacturer required by *subsection (3)* of this section to make such return as is mentioned in that subsection who either fails to make such return or makes a return which is incomplete, false or misleading in any material respect or fails or refuses to do anything which he is required by *subsection (4)* of this section to do shall be guilty of an offence under the statutes relating to duties of excise and shall for every such offence incur an excise penalty of fifty pounds, and all tobacco in relation to which such 45 offence was committed shall be forfeited.

14.—(1) On and after the 1st day of August, 1952, the excise duty referred to as entertainments duty in and chargeable under section 1 of the Finance (New Duties) Act, 1916, as amended by subsequent enactments shall not be charged or levied on payments 50 for admission to any ball or dance.

Termination of entertainments duty in respect of ball or dance.

(2) Subsections (1) and (2) of section 12 of the Finance Act, 1949 (No. 13 of 1949), are hereby repealed as on and from the 1st day of August, 1952.

55 15.—(1) (a) For the purpose of any enactment (whether contained in an Act or an Order) for the time being in force under which a duty of customs is charge-

Valuation of imported goods.

able on goods by reference to their value, the value of any imported goods shall, whether it is or is not otherwise specifically provided, be that laid down in the Third Schedule to this Act, and duty shall be paid on that value :

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Provided that, in the case of goods imported under a contract of sale and entered for home consumption, duty shall be deemed to have been paid on that value if, before the goods are delivered for home consumption, duty is tendered and accepted on a declared value based on the contract price.

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- (b) The value of any imported goods which it is otherwise necessary to value for the purpose of any enactment (whether contained in an Act or an Order) for the time being in force relating to the customs shall, unless it is otherwise specifically provided, also be that laid down in the Third Schedule to this Act.

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(2) For the purpose of the proviso to *paragraph (a) of subsection (1) of this section*—

- (a) the declared value of any goods is their value as declared by or on behalf of the importer in making entry of the goods for home consumption;
- (b) that value shall be deemed to be based on the contract price if, but only if, it represents that price properly adjusted to take account of circumstances differentiating the contract from such a contract of sale as is contemplated by the Third Schedule to this Act;
- (c) the rate of exchange to be used for determining the equivalent in Irish currency of any foreign currency shall be the selling rate in the State on the date on which the goods are entered for home consumption.

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(3) The Revenue Commissioners may make regulations for the purpose of giving effect to the provisions of the foregoing subsections of this section, and in particular for requiring any importer or other person concerned with the importation of goods to furnish to the Revenue Commissioners, in such form as they may require, such information as is, in their opinion, necessary for a proper valuation of the goods, and to produce any books of account or other documents of whatever nature relating to the purchase, importation, or sale of the goods by that person.

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(4) Where a person contravenes, or refuses or fails to comply with, any regulation made under *subsection (3) of this section*, he shall be guilty of an offence and shall be liable on summary conviction thereof to a customs penalty of fifty pounds.

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Release of
imported goods.

16.—(1) Where it is impracticable immediately to ascertain whether any or what duty of customs is payable in respect of any imported goods which are entered for home use, whether on importation or from warehouse, the Revenue Commissioners may, if they think fit, allow the goods to be delivered without payment of duty upon the giving by the importer or his agent of security for payment of the duty by deposit of money or otherwise to their satisfaction.

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(2) The Revenue Commissioners may, for the purposes of *subsection (1) of this section*, treat goods as entered for home use notwithstanding that the entry does not contain all the particulars required for perfect entry if it contains as many of those partic-

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ulars as are then known to the importer or his agent, and in that event the importer or his agent shall supply the remaining particulars as soon as may be to the Revenue Commissioners.

- (3) Where goods are allowed to be delivered under this section, the Revenue Commissioners shall, when they have determined the amount of duty which is payable, give to the importer or his agent a notice specifying that amount, and that amount shall, subject to the provisions of *subsection (4)* of this section, be deemed to be the proper duty payable, and that amount shall be paid or, where a deposit has been made under *subsection (1)* of this section, such additional amount shall be paid, or such amount shall be repaid, as may be required.

- (4) Sections 30 and 31 of the Customs Consolidation Act, 1876 (which relate to disputes respecting duties of customs) shall apply in relation to the amount specified in such a notice as aforesaid as if, on the date of the notice, the goods had been delivered under the said section 30 on deposit of the said amount :

- Provided that where no amount has been deposited under *subsection (1)* of this section or the amount deposited thereunder is less than the amount specified in the notice, it shall not be competent for proceedings to be commenced in accordance with the said section 30 to ascertain whether any or what duty is payable on the goods until the amount specified in the notice, or the difference between that amount and the amount so deposited, as the case may be, has been paid, and no interest shall be allowed under the said section 31 in respect of any period before the said amount or the said difference, as the case may be, is paid.

- (5) Where goods which have been delivered out of a warehouse for removal under bond to be rewarehoused are delivered under this section without having been rewarehoused, the duty to be paid on the goods shall, notwithstanding anything in section 9 of the Finance Act, 1900 (which, as amended by section 3 of the Finance Act, 1911, provides that the duty to be paid shall be the duty chargeable at the date on which duty is paid) be the duty chargeable on the date on which security is given under this section.

PART III.

DEATH DUTIES.

- 17.**—Where the person referred to in subsection (1) of section 33 of the Finance Act, 1935 (No. 28 of 1935), as amended by section 16 of the Finance Act, 1937 (No. 18 of 1937), as the deceased dies on or after the day on which this Act is passed, the restrictions imposed by the said section 33 as so amended on the payment by a banker to the survivor or all or any of the survivors of such deceased or to any other person shall not apply where the sum lodged or deposited does not exceed five hundred pounds, and accordingly the said section 33 as so amended shall in its application to any such deceased have effect as if in subsection (1) thereof “ five hundred pounds ” were substituted for “ one hundred pounds.”
- Amendment of section 33 of Finance Act, 1935.

PART IV.

STAMP DUTIES.

Amendment of
section 13 (4) of
Finance (No. 2)
Act, 1947.

18.—(1) Subsection (4) of section 13 of the Finance (No. 2) Act, 1947 (No. 33 of 1947), shall have effect and be deemed always to have had effect as if the word “or” were not contained therein at the end of paragraph (e) and the following paragraphs were contained therein after paragraph (f):

“(g) a body corporate not having a share capital incorporated in the State after the 15th day of October, 1947, where—

(i) a majority (or, in the case of such a body corporate incorporated by Act of the Oireachtas, at least one-half) of the members of the body corporate is composed of persons each of whom is within one of paragraphs (a) to (f) of this subsection, and

(ii) a majority (or, in the case of such a body corporate incorporated by Act of the Oireachtas, at least one-half) of the persons exercising control and management of the body corporate is composed as aforesaid, or

(h) a body corporate incorporated in the State after the 15th day of October, 1947, where the issued shares of each class are, to an extent exceeding one-half (in nominal value) thereof, in the beneficial ownership of persons each of whom is within one of paragraphs (a) to (g) of this subsection.”

(2) A reference in any statutory provision (other than this section) to paragraphs (a) to (f) of subsection (4) of section 13 of the Finance (No. 2) Act, 1947, shall be construed as a reference to paragraphs (a) to (h) of that subsection as amended by subsection (1) of this section and a body corporate shall not, for the purposes of any enactment relating to stamp duty, be deemed to have ceased to be a body corporate within paragraph (f) of that subsection merely because the beneficial ownership of any of its shares has become vested in a body corporate within paragraph (f) or (g) of that subsection as amended by subsection (1) of this section.

Conveyance or
transfer on sale
—limit on stamp
duty in the case
of certain
transactions
between bodies
corporate.

19.—(1) (a) Subject to paragraph (b) of this subsection, this section applies to every instrument which is chargeable with stamp duty under or by reference to the heading “Conveyance or transfer on sale” in the First Schedule to the Stamp Act, 1891, and which is made for the purposes of or in connection with the conveyance or transfer of property from one body corporate (in this subsection referred to as the transferor) to another body corporate (in this subsection referred to as the transferee).

(b) This section shall not apply to an instrument such as aforesaid unless it is shown to the satisfaction of the Revenue Commissioners that—

(i) the transferor and the transferee are each within one of paragraphs (c), (d), (e), (f) and (h) of subsection (4) of section 13 of the Finance (No. 2) Act, 1947 (No. 33 of 1947), as amended by section 18 of this Act,

(ii) immediately before the execution of the instrument, the transferor was entitled to the entire beneficial interest in the relevant property,

(iii) the entire beneficial interest in the relevant property becomes vested in the transferee,

- (iv) the transferor is the beneficial owner of not less than ninety per cent. of the issued share capital of the transferee, and
- (v) the conveyance or transfer is not made in pursuance of an arrangement whereunder, whether directly or indirectly, the transferor will no longer be the beneficial owner of not less than ninety per cent. of the issued share capital of the transferee.
- (2) On any instrument to which this section applies the duty chargeable under or by reference to the heading "Conveyance or transfer on sale" in the First Schedule to the Stamp Act, 1891, shall not exceed ten shillings.
- (3) An instrument to which this section applies and which is stamped with an amount of duty less than the amount which, but for the provisions of this section, would be chargeable thereon shall be deemed not to be duly stamped unless the Revenue Commissioners have expressed their opinion thereon in accordance with section 12 of the Stamp Act, 1891.
- (4) (a) For the purposes of *paragraph (b)* of *subsection (1)* of this section, the Revenue Commissioners may require the delivery to them of a statutory declaration in such form as they may direct, made by a solicitor of the Courts of Justice, and of such further evidence, if any, as they may require.
- (b) The powers conferred on the Revenue Commissioners by *paragraph (a)* of this subsection shall be in addition to and not in substitution for the powers conferred on them by section 12 of the Stamp Act, 1891.
- 20.**—Paragraph (b) of subsection (6) of section 13 of the Finance (No. 2) Act, 1947 (No. 33 of 1947), is hereby amended by the insertion of "parent, grand-parent, step-parent, husband or wife, brother or sister of a parent or" after "as a lineal descendant," and by the insertion of "parent, husband or wife or" after "lineal descendant of a".
- 21.**—(1) Section 13 of the Finance (No. 2) Act, 1947 (No. 33 of 1947), shall not apply to a conveyance or transfer on sale of lands, tenements and hereditaments where the person becoming entitled to the entire beneficial interest in the property (or, where more than one person becomes entitled to a beneficial interest therein, each of them) is related to the person or each of the persons immediately theretofore entitled to the entire beneficial interest in the property in one or other of the following ways, that is to say, as a lineal descendant, parent, grand-parent, step-parent, husband or wife, brother or sister of a parent or brother or sister, or lineal descendant of a parent, husband or wife or brother or sister, and the instrument contains a certificate to that effect by the party to whom the property is being conveyed or transferred.
- (2) On any instrument to which *subsection (1)* of this section applies, such stamp duties shall be chargeable as would have been chargeable if section 13 of the Finance (No. 2) Act, 1947, had not been enacted.
- (3) An instrument to which *subsections (1)* and *(2)* of this section apply and which is stamped with an amount of duty less than the amount which but for the provisions of this section would be chargeable thereon shall be deemed not to be duly stamped unless the Revenue Commissioners have expressed their opinion thereon in accordance with section 12 of the Stamp Act, 1891.

Amendment of section 13 (6) (b) of Finance (No. 2) Act, 1947.

Restriction of application of section 13 of Finance (No. 2) Act, 1947.

22.—(1) Subsection (4) of section 24 of the Finance Act, 1949 (No. 13 of 1949), shall have effect and be deemed always to have had effect as if the word “or” were not contained therein at the end of paragraph (e) and the following paragraphs were contained therein after paragraph (f):

5

“(g) a body corporate not having a share capital incorporated in the State after the 15th day of October, 1947, where—

(i) a majority (or, in the case of such a body corporate incorporated by Act of the Oireachtas, at least one-half) of the members of the body corporate is composed of persons each of whom is within one of paragraphs (a) to (f) of this subsection, and 10

(ii) a majority (or, in the case of such a body corporate incorporated by Act of the Oireachtas, at least one-half) of the persons exercising control and management of the body corporate is composed as aforesaid, or 15

(h) a body corporate incorporated in the State after the 15th day of October, 1947, where the issued shares of each class are, to an extent exceeding one-half (in nominal value) thereof, in the beneficial ownership of persons each of whom is within one of paragraphs (a) to (g) of this subsection.” 20

(2) A reference in any statutory provision (other than this section) to paragraphs (a) to (f) of subsection (4) of section 24 of the Finance Act, 1949, shall be construed as a reference to paragraphs (a) to (h) of that subsection as amended by subsection (1) of this section. 25

PART V.

30

MISCELLANEOUS AND GENERAL.

23.—(1) In this section—

“the principal section” means section 22 of the Finance Act, 1950 (No. 18 of 1950);

“the amending section” means section 22 of the Finance Act, 1951 (No. 15 of 1951); 35

“the second additional annuity” means the sum charged on the Central Fund under subsection (4) of this section;

“the Minister”, “the Account” and “capital services” have the same meanings respectively as they have in the principal section. 40

(2) Subsection (4) of the amending section shall, in relation to the twenty-nine successive financial years commencing with the financial year ending on the 31st day of March, 1953, have effect with the substitution of “£662,716” for “£653,594”.

(3) Subsection (6) of the amending section shall have effect with the substitution of “£418,308” for “£420,770”. 45

(4) A sum of £501,922 to redeem borrowings, and interest thereon, in respect of capital services shall be charged annually on the Central Fund or the growing produce thereof in the thirty successive financial years commencing with the financial year ending on the 31st day of March, 1953. 50

(5) The second additional annuity shall be paid into the Account in such manner and at such times in the relevant financial year as the Minister may determine.

(6) Any amount of the second additional annuity, not exceeding 5 £323,127 in any financial year, may be applied towards defraying the interest on the public debt.

(7) The balance of the second additional annuity shall be applied in any one or more of the ways specified in subsection (6) of the principal section.

10 24.—All taxes and duties imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.

Care and management of taxes and duties.

25.—(1) This Act may be cited as the Finance Act, 1952.

Short title, construction and commencement

(2) *Part I* of this Act shall be construed together with the Income Tax Acts.

15 (3) *Part II* of this Act, so far as it relates to duties of customs, shall be construed together with the Customs Acts and, so far as it relates to duties of excise, shall be construed together with the Statutes which relate to the duties of excise and the management of those duties.

20 (4) *Part IV* of this Act shall be construed together with the Stamp Act, 1891, and the enactments amending or extending that Act.

(5) *Part I* of this Act shall be deemed to come into force on and shall take effect as on and from the 6th day of April, 1952.

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FIRST SCHEDULE.

Section 8.

SPIRITS (RATES OF ORDINARY CUSTOMS DUTY).

Description of Spirits	Preferential Rates		Full Rates	
	In Cask	In Bottle	In Cask	In Bottle
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For every gallon computed at proof of:—				
Brandy or rum	8 16 4	8 17 4	8 18 10	8 19 10
Imitation rum or geneva ...	8 16 5	8 17 5	8 18 11	8 19 11
Unsweetened spirits other than those already enumerated	8 16 5	8 16 5	8 18 11	8 18 11
For every gallon of perfumed spirits	14 1 7	14 2 7	14 5 7	14 6 7
For every gallon of liqueurs, cordials, mixtures and other preparations in bottle entered in such manner as to indicate that the strength is not to be tested	—	11 18 11	—	12 2 3
For every gallon computed at proof of spirits of any description not heretofore mentioned including naphtha and methylic alcohol purified so as to be potable, and mixtures and preparations containing spirit	8 16 5	8 17 5	8 18 11	8 19 11

SECOND SCHEDULE.

DUTIES ON TOBACCO.

PART I.

Customs.

	£ s. d.		
Unmanufactured :—			
If Stripped or Stemmed :—			
Containing 10 lbs. or more of moisture in every 100 lbs.			
weight thereofthe lb.	1	14	10½
Containing less than 10 lbs. of moisture in every 100 lbs.			
weight thereof	1	18	9½
If Unstripped or Unstemmed :—			
Containing 10 lbs. or more of moisture in every 100 lbs.			
weight thereof	1	14	10
Containing less than 10 lbs. of moisture in every 100 lbs.			
weight thereof	1	18	9
	Full		
	Pre-ferential		
	£	s.	d.
Manufactured :—			
Cigarsthe lb.	2	5	0
Cigarettes	2	4	6
Cavendish or Negrohead... ..	2	4	0
Cavendish or Negrohead Manufactured in Bond ..	2	3	6
Other Manufactured Tobacco	2	3	6
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	2	2	0
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof... ..	2	4	0

PART II.

Excise.

	£ s. d.		
Unmanufactured :—			
Containing 10 lbs. or more of moisture in every 100 lbs.			
weight thereofthe lb.	1	12	2½
Containing less than 10 lbs. of moisture in every 100 lbs.			
weight thereof	1	15	9
Manufactured :—			
Cavendish or Negrohead Manufactured in Bond	1	16	3

THIRD SCHEDULE.

VALUE OF IMPORTED GOODS.

1. (1) The value of any imported goods shall be taken to be the normal price, that is to say, the price which they would fetch, at the time when they are entered for home consumption (or, if they are not so entered, the time of importation), on a sale in the open market between buyer and seller independent of each other.
- (2) The normal price of any imported goods shall be determined on the following assumptions :—
- (a) that the goods are treated as having been delivered to the buyer at the port or place of importation; and
- (b) that the seller will bear freight, insurance, commission and all other costs, charges and expenses incidental to the sale and the delivery of the goods at that port or place; but

(c) that the buyer will bear any duty or tax chargeable in the State.

2. A sale in the open market between buyer and seller independent of each other pre-supposes—

- 5 (a) that the price is the sole consideration; and
- (b) that the price made is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him (other than the relationship created by the sale of the goods in question); and
- 10 (c) that no part of the proceeds of the subsequent re-sale, use or disposal of the goods will accrue either directly or indirectly to the seller or any person associated in business with him.
- 15

3. (1) Where the goods to be valued—

- (a) are manufactured in accordance with any patented invention or are goods to which any registered design has been applied; or
- 20 (b) are imported under a foreign trade mark, or are imported for sale (whether or not after further manufacture) under a foreign trade mark;

the normal price shall be determined on the assumption that the price covers the right to use the patent, design or trade mark in respect of the goods.

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(2) For this purpose the expression "trade mark" includes a trade name and a get-up, and a foreign trade mark is a trade mark used for the purpose of indicating that goods in relation to which it is used are those of—

- 30 (a) a person by whom the goods to be valued have been grown, produced, manufactured, selected, offered for sale or otherwise dealt with outside the State; or
- (b) a person associated in business with any such person as is referred to in paragraph (a) of this subparagraph; or
- 35 (c) a person to whom any such person as is mentioned in paragraph (a) or (b) of this subparagraph has assigned the goodwill of the business in connection with which the trade mark is used.

4. Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

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BILLE

(mar a leasaíodh i gCoiste)

dá ngairmtear

Acht do mhuirearú agus d'fhorechur dleacht áirithe custam agus ioncain intíre (lena n-áirítear mál), do leasú an dlí a bhaineas le custaim agus ioncain intíre (lena n-áirítear mál), agus do dhéanamh tuilleadh forál i dtaobh airgeadais.

An tAire Airgeadais a thug isteach.

Do hordaiódh, ag Dáil Éireann, do chlóbhuailadh, 11ú Meitheamh, 1952.

BAILE ATHA CLIATH:
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR.

Le ceannach díreach ón Oifig Díolta Foilseachán Rialtais
An Stuara, Árd Oifig an Phoist, Baile Átha Cliath, nó trí
aon díoltóir leabhar.

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Wt. 4032—2053. 625. 6/52. C.&Co. (1393).

BILL

(as amended in Committee)

entitled

An Act to charge and impose certain duties of customs and inland revenue (including excise), to amend the law relating to customs and inland revenue (including excise) and to make further provisions in connection with finance.

Introduced by the Minister for Finance.

*Ordered by Dáil Éireann, to be printed,
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